

AMENDED IN SENATE APRIL 1, 2004

SENATE BILL

No. 1559

Introduced by Senator Bowen

February 19, 2004

An act to amend ~~Section 6027~~ *Sections 6066 and 6226* of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1559, as amended, Bowen. Streamlined sales and use tax agreement.

The Sales and Use Tax Law imposes a tax on the gross receipts from the sale in this state of, or the storage, use, or other consumption in this state of, tangible personal property. Existing law ~~directs the board, as defined, to represent this state in all meetings with certain other states regarding the development of a multistate, voluntary, streamlined system for sales and use tax collection and administration, including voting on behalf of this state in all matters relating to the adoption of a multistate sales and use tax agreement. Existing law requires the board to report quarterly to the Assembly and Senate Revenue and Taxation Committees on the progress in negotiating the agreement, and to recommend to the committees the state statutes required to be added, amended, or otherwise modified for purposes of complying with the agreement~~ *requires every person who desires to engage in or conduct business as a seller to file with the board an application for a permit for each place of business, as specified. Existing law also requires every retailer selling tangible personal property, as specified, to register with, and give specific information to, the board.*

This bill would ~~eliminate the reporting requirement imposed on the board and its obligation to advise the committees regarding~~

~~amendments to state statutes extend those requirements to agents for sellers and retailers.~~

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

~~SECTION 1. — Section 6027 of the Revenue and Taxation Code~~

SECTION 1. Section 6066 of the Revenue and Taxation Code
is amended to read:

6066. (a) Every person desiring to engage in or conduct
business as a seller *or an agent for a seller* within this state shall
file with the board an application for a permit for each place of
business. Every application for a permit shall be made upon a form
prescribed by the board and shall set forth the name under which
the applicant transacts or intends to transact business, the location
of his *or her* place or places of business, and such other information
as the board may require. An application for a permit shall be
authenticated in a form or pursuant to methods as may be
prescribed by the board. The application shall state that the
applicant will actively engage in or conduct business as a seller of
tangible personal property.

(b) An application filed pursuant to this section may be filed
using electronic media as prescribed by the board.

(c) Electronic media includes, but is not limited to, computer
modem, magnetic media, optical disk, facsimile machine, or
telephone.

SEC. 2. Section 6226 of the Revenue and Taxation Code is
amended to read:

6226. Every retailer *or agent for a retailer* selling tangible
personal property for storage, use, or other consumption in this
~~State~~ *state* shall register with the board and give the name and
address of all agents operating in this ~~State~~ *state*, the location of all
distribution or sales houses or offices or other places of business
in this ~~State~~ *state*, and such other information as the board may
require.

~~is amended to read:~~

~~6027. — (a) There is created in state government a Board of
Governance consisting of two Members of the Senate chosen by
the Senate Committee on Rules, one of whom shall belong to the~~

1 ~~majority party and one of whom shall belong to the minority party;~~
2 ~~two Members of the Assembly chosen by the Speaker of the~~
3 ~~Assembly, one of whom shall belong to the majority party and one~~
4 ~~of whom shall belong to the minority party, one member of the~~
5 ~~State Board of Equalization, one member of the Franchise Tax~~
6 ~~Board, and one member of the Governor's Department of Finance.~~
7 ~~(b) The board may represent this state in all meetings, limited~~
8 ~~only to those states that are also authorized by statute to enter into~~
9 ~~the agreement. The board shall vote on behalf of this state and shall~~
10 ~~represent the position of this state in all matters relating to the~~
11 ~~adoption of or amendments to the agreement.~~

